

The Charity Registration Number is :- 1089321

City Bangladeshi Community & Cultural Centre Trust

Report and Accounts

31 March 2022

**City Bangladeshi Community & Cultural Centre Trust**  
**Report and accounts for the year ended 31 March 2022**

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## **City Bangladeshi Community & Cultural Centre Trust**

### **Trustees' Annual Report for the year ended 31 March 2022**

The Trustees presents his Report and Accounts for the year ended 31 March 2022.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- City Bangladeshi Community & Cultural Centre Trust

The charity is also known by its operating name, City Bangladeshi Community and Cultural Centre

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1089321

##### ***Legal structure of the charity***

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

2A  
Buckfast Street, London  
Greater London, E2 6EY  
Telephone Email Address cbcctrust@gmail.com Web address

##### **The Trustees in office on the date the report was approved were:-**

Rashid Khan  
Muhammad Rahman  
Eagad Ali  
Muhammad Hussain  
Abdus Subhan  
Alhaz Miah  
Abdul Matin  
Mohammed Rahman  
Anayath Ahmed  
Abu Hurairah  
Mousuf Ahmed

## **City Bangladeshi Community & Cultural Centre Trust**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

"The trust" is established in particular for the benefit of Bengalis living in Greater London in general and Bethnal Green area in the London Borough of Tower Hamlets in particular (the principal area of benefit) to :-

1. advance the Islamic religion and education of the public in all aspects of Islam.
2. advance education in particular by the provision of supplementary and Bengali mother classes in the principal area of benefit.
3. relieve disabled and elderly persons who are in need by the provision of a day centre and advice and information in the principal area of benefit; and
4. provide or assist in the provision of facilities for recreation or leisure-time occupation with the object of improving the conditions of life of the children and elderly Bengalis of the principal area of benefit.

##### ***The main activities undertaken in relation to those purposes during the year.***

We have encouraged local community to live with love and harmony, and look after each other at this difficult time while we have been facing severe pandemic.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

- 1- Educational & Cultural Workshops,
- 2- Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
- 3- Substance misuse advice and guidance,
- 4- Elderly program such as advice and support; and
- 5- Self-help youth work and advice,
- 6- Islamic propagation: such as study circles, Islamic weekend School,
- 7- Treating the sick people with holy Quran especially those who have incurable diseases,
- 8- Five time a day, Friday, Ramadan prayer facilities,
- 9- Ramadan (evening meal) program; and
- 10- Socialising and encouraging users to participate the organisation activities and decision making processes.

##### **The main achievements and performance of the charity during the year.**

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider area public. All of our events are open to everyone in the community from all faiths and backgrounds.

## City Bangladeshi Community & Cultural Centre Trust

### Trustees' Annual Report for the year ended 31 March 2022

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

We have put extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islam as the word Islaam comes from the Arabic root word salaam which means peace.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

The charity benefits the wider society by enhancing facilities at madressah and masjid.

### Structure, governance and management of the charity

#### ***The methods used to recruit and appoint new charity trustees.***

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

Bankers	NatWest Bank
Accountants	Birchtree Sullivan

### Financial review

#### ***The charity's financial position at the end of the year ended 31 March 2022***

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
<b>Net (expenditure)/income</b>	(4,337)	59,792
Unrestricted Revenue Funds available for the general purposes of the charity	767,513	771,850
<b>Total Funds</b>	767,513	771,850

**City Bangladeshi Community & Cultural Centre Trust**  
**Trustees' Annual Report for the year ended 31 March 2022**

***Financial review of the position at the reporting date, 31 March 2022 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

***Policies on reserves.***

CBCCC policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of CBCCC to raise funding and commit expenditure to its objectives.

***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

**Employment of disabled persons**

N/A

**Third party indemnity provisions**

N/A

**Details of The Independent Examiner**

Imran Asif FCCA

Member of Chartered Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

## **City Bangladeshi Community & Cultural Centre Trust**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **City Bangladeshi Community & Cultural Centre Trust**

### **Trustees' Annual Report for the year ended 31 March 2022**

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20 January 2023.



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Muhammad Khalisur Rahman (Jan 20,  
2023, 8:25pm)

Mr Muhammad Khalisur Rahman  
Trustee



## **City Bangladeshi Community & Cultural Centre Trust**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022**

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 21 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 14.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

## City Bangladeshi Community & Cultural Centre Trust

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6  
58 Marsh Wall  
Canary Wharf  
London  
E14 9TP

This report was signed on 20 January 2023

**City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022**

**Statement of Financial Activities for the year ended 31 March 2022**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	87,599	-	<b>87,599</b>	86,830
<b>Expenditure on:</b>					
Charitable activities	B2	24,936	-	<b>24,936</b>	27,038
<b>Total expenditure</b>	<b>B</b>	<b>24,936</b>	<b>-</b>	<b>24,936</b>	<b>27,038</b>
<b>Net income for the year</b>		<b>62,663</b>	<b>-</b>	<b>62,663</b>	<b>59,792</b>
<b>Transfers between funds</b>	<b>C</b>	(67,000)	-	<b>(67,000)</b>	-
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(4,337)</b>	<b>-</b>	<b>(4,337)</b>	<b>59,792</b>
<b>Net movement in funds</b>		<b>(4,337)</b>	<b>-</b>	<b>(4,337)</b>	<b>59,792</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		771,850	-	<b>771,850</b>	602,548
<b>Total funds carried forward</b>		<b>767,513</b>	<b>-</b>	<b>767,513</b>	<b>662,340</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 14 to 21 form an integral part of these accounts.**

**City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022**

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Income from:</b>				
Donations & Legacies	A1	86,830	-	<b>86,830</b>
<b>Total income</b>	<b>A</b>	<u>86,830</u>	<u>-</u>	<u>86,830</u>
<b>Expenditure on:</b>				
Charitable activities	B2	27,038	-	<b>27,038</b>
<b>Total expenditure</b>	<b>B</b>	<u>27,038</u>	<u>-</u>	<u>27,038</u>
<b>Net income for the year</b>		59,792	-	<b>59,792</b>
<b>Transfers between funds</b>	<b>C</b>	109,510	-	<b>(109,510)</b>
<b>Net income after transfers</b>		<u>169,302</u>	<u>-</u>	<u>(49,718)</u>
<b>Net movement in funds</b>		<u>169,302</u>	<u>-</u>	<u>(49,718)</u>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		602,548	-	<b>602,548</b>
<b>Total funds carried forward</b>		<u>771,850</u>	<u>-</u>	<u>552,830</u>

**All activities derive from continuing operations**

**City Bangladeshi Community & Cultural Centre Trust - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(4,337)	59,792
<b>Net resources available to fund charitable activities</b>	<u>(4,337)</u>	<u>59,792</u>

**The notes attached on pages 14 to 21 form an integral part of these accounts.**

**City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022**

**Movements in revenue and capital funds for the year ended 31 March 2022**

**Revenue accumulated funds**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Last year Total Funds 2021 £</b>
Accumulated funds brought forward	771,850	-	771,850	<b>602,548</b>
Recognised gains and losses before transfers	62,663	-	62,663	59,792
	<b>834,513</b>	-	<b>834,513</b>	<b>662,340</b>
(From)/To unrestricted revenue funds	(67,000)	-	(67,000)	109,510
<b>Closing revenue funds</b>	<b>767,513</b>	-	<b>767,513</b>	<b>771,850</b>

**Summary of funds**

	<b>Unrestricted and Designated funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Last Year Total Funds 2021 £</b>
Revenue accumulated funds	767,513	-	<b>767,513</b>	771,850

**The notes attached on pages 14 to 21 form an integral part of these accounts.**

**City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022**

**City Bangladeshi Community & Cultural Centre Trust  
Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006**

	2022 £	2021 £
<b>Income</b>		
Income from operations	87,599	86,830
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>87,599</b>	<b>86,830</b>
<b>Gross income in the year including exceptional items</b>	<b>87,599</b>	<b>86,830</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	24,936	27,038
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>24,936</b>	<b>27,038</b>
<b>Net income before tax in the financial year</b>	62,663	59,792
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>62,663</b>	<b>59,792</b>
<b>Retained surplus for the financial year</b>	<b>62,663</b>	<b>59,792</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 14 to 21 form an integral part of these accounts.**

**City Bangladeshi Community & Cultural Centre Trust - Balance Sheet as at 31 March 2022**

		<b>SORP</b>			
		Note	Ref	<b>2022</b>	<b>2021</b>
				£	£
<b>Fixed assets</b>			A		
Tangible assets		6	A2	1,002,422	1,002,422
<b>Current assets</b>			B		
Cash at bank and in hand			B4	13,671	10,347
<b>Creditors: amounts falling due within one year</b>		7	C1	-	(339)
<b>Net current assets</b>				13,671	10,008
				<u>1,016,093</u>	<u>1,012,430</u>
<b>Total assets less current liabilities</b>					
Creditors: amounts falling due after more than one year		8	C2	(248,580)	(240,580)
<b>The total net assets of the charity</b>				<u>767,513</u>	<u>771,850</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

**Restricted funds**

**Unrestricted Funds**

Unrestricted Revenue Funds	12	D3	767,513	771,850
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**Designated Funds**

<b>Total charity funds</b>			<u>767,513</u>	<u>771,850</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Muhammad Khalisur Rahman (Jan 20, 2023, 8:25pm)

**Mr Muhammad Khalisur Rahman**

Trustee

Approved by the board of trustees on 20 January 2023

The notes attached on pages 14 to 21 form an integral part of these accounts.

# City Bangladeshi Community & Cultural Centre Trust

## Notes to the Accounts for the year ended 31 March 2022

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Donated goods, facilities and services**

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.



# City Bangladeshi Community & Cultural Centre Trust

## Notes to the Accounts for the year ended 31 March 2022

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

### ***Policies relating to assets, liabilities and provisions and other matters.***

#### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## **3 Winding up or dissolution of the**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## **4 Staff costs and emoluments**

### ***Salary costs***

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	15,197	20,058
<b>Total salaries, wages and related costs</b>	<b>15,197</b>	<b>20,058</b>

# City Bangladeshi Community & Cultural Centre Trust

## Notes to the Accounts for the year ended 31 March 2022

### 5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	1,002,422	-	-	1,002,422
<b>At 31 March 2022</b>	<b>1,002,422</b>	<b>-</b>	<b>-</b>	<b>1,002,422</b>
<b>Depreciation</b>				
<b>At 31 March 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net book value</b>				
At 31 March 2022	1,002,422	-	-	1,002,422
At 31 March 2021	1,002,422	-	-	1,002,422

### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
PAYE, NIC VAT and other taxes	-	339

### 8 Creditors: amounts falling due after one year

	2022 £	2021 £
Accruals	1,380	1,380
Other creditors	247,200	239,200
	<b>248,580</b>	<b>240,580</b>

### 9 Income and Expenditure account summary

	2022 £	2021 £
<b>At 1 April 2021</b>	771,850	602,548
(Transfers out)/transfers in for the year	(67,000)	109,510
At 1 April 2021	704,850	712,058
Surplus after tax for the year	62,663	59,792
<b>At 31 March 2022</b>	<b>767,513</b>	<b>771,850</b>

### 10 No related party transactions

There were no transactions with related parties in the year.

## City Bangladeshi Community & Cultural Centre Trust

### Notes to the Accounts for the year ended 31 March 2022

#### 11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	13,671	-	-	13,671
Long Term Liabilities	(248,580)	-	-	(248,580)
	<b>767,513</b>	<b>-</b>	<b>-</b>	<b>767,513</b>
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	10,347	-	-	10,347
Current Liabilities	(339)	-	-	(339)
Long Term Liabilities	(240,580)	-	-	(240,580)
	<b>771,850</b>	<b>-</b>	<b>-</b>	<b>771,850</b>

#### 12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 13 £	Transfers between funds in 2022 See Note 14 £	Funds carried forward to 2023 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	771,850	62,663	(67,000)	767,513
<b>Total unrestricted and designated funds</b>	<b>771,850</b>	<b>62,663</b>	<b>(67,000)</b>	<b>767,513</b>
<b>Total charity funds</b>	<b>771,850</b>	<b>62,663</b>	<b>(67,000)</b>	<b>767,513</b>

#### 13 Analysis of movements in funds over the year as shown in Note 12

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	87,599	(24,936)	-	62,663

Gains and losses are detailed in notes 0,0, 0, 0 and 0

#### 14 Details of transfers between funds in the year as shown in Note 12

The transfers shown in note 12 above are:-	<b>2022 £</b>
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(67,000)
<b>Net transfers</b>	<b>(67,000)</b>

## City Bangladeshi Community & Cultural Centre Trust

### Notes to the Accounts for the year ended 31 March 2022

#### 15 The purposes for which the funds as detailed in note 12 are held by the charity are:-

##### ***Unrestricted and designated funds:-***

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

##### ***Restricted funds:-***

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

#### 16 Ultimate controlling party

The charity is under the control of its legal members.

## City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

### 17 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	79,280	-	<b>79,280</b>	71,934
Salman Rahman	-	-	-	1,000
<b>Total donations and gifts from individuals</b>	<b>79,280</b>	<b>-</b>	<b>79,280</b>	<b>72,934</b>
<b>Revenue grants from government and public bodies</b>				
CJRS Grant	8,319	-	<b>8,319</b>	13,896
<b>Total public sector revenue grants</b>	<b>8,319</b>	<b>-</b>	<b>8,319</b>	<b>13,896</b>
<b>Total Donations and Legacies</b> A1	<b>87,599</b>	<b>-</b>	<b>87,599</b>	<b>86,830</b>

### 18 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	15,197	-	<b>15,197</b>	20,058
<b>Total direct spending</b> B2	<b>15,197</b>	<b>-</b>	<b>15,197</b>	<b>20,058</b>

### 19 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Premises Expenses</b>				
Rates and water charges	397	-	<b>397</b>	-
Light heat and power	2,683	-	<b>2,683</b>	258
Premises repairs, renewals and maintenance	4,487	-	<b>4,487</b>	4,000
Property insurance	-	-	-	1,014

## City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

### **Administrative overheads**

Sundry expenses	470	-	470	200
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### **Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees**

As detailed in Note 20	600	-	600	600
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### **Professional fees paid to advisors other than the auditor or examiner**

Accountancy fees other than examination or audit fees	780	-	780	780
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### **Financial costs**

Bank charges	322	-	322	128
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<b>Support costs before reallocation</b>	<b>9,739</b>	<b>-</b>	<b>9,739</b>	<b>6,980</b>
<b>Total support costs</b>	<b>9,739</b>	<b>-</b>	<b>9,739</b>	<b>6,980</b>

The basis of allocation of costs between activities is described under accounting policies

## 20 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>				
Fees paid to the examiner's firm	600	-	600	600
<b>Total additional fees included in support costs at Note 19</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>600</b>

## 21 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	<b>B2a</b> 15,197	-	<b>15,197</b>	20,058
Total support costs	<b>B2d</b> 9,739	-	<b>9,739</b>	6,980
<b>Total charitable expenditure</b>	<b>B2</b> <b>24,936</b>	<b>-</b>	<b>24,936</b>	<b>27,038</b>

## City Bangladeshi Community & Cultural Centre Trust

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

*This analysis is classssified by activity and not by conventional nominal descriptions.*

### 22 Analysis of income by activity

	SOFA ref	2022 £	2021 -
Activity			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	87,599	86,830
<b>Categories of income</b>			
Income from exchange transactions		87,599	86,830